

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
01/30/09	9181	507 Northgate LLC Christopher M Alston 1111 3rd Ave No 3400 Seattle, WA 98101	Wallace Properties Inc Kevin Wallace 330 112th Ave NE No 200 Bellevue, WA 98004	\$3,043,957.13 (general unsecured)	Circuit City Stores, Inc.	\$2,142,949.32 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following amounts not supported by debtor's books and records: Rejection damages (\$821,259.43) and \$79,748.38 of other repairs/damages. Also listed on Exhibit F Late Filed Claims.
04/30/09	12789	Acadia Realty Limited Partnership fka Mark Centers Limited Partnership Attn Daniel J Ansell Greenberg Traurig LLP 200 Park Ave New York, NY 10166		Unliquidated (administrative and general unsecured)	Circuit City Stores Inc.	\$36,240.15 (administrative) \$980,215.01 (general unsecured)	Circuit City Stores, Inc.	<u>Remaining:</u> \$13,105.69 of prepetition rent; \$967,109.32 of rejection damages; \$30,579.95 of Nov stub rent; \$5,660.20 of postpetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$62,005.44 of other admin rent; \$62,804.03 of rejection damages.
04/02/09	12122	ALMADEN PLAZA SHOPPING CTR INC 5353 ALMADEN EXPY 49 ALMADEN PLAZA SHOPPING CTR SAN JOSE, CA 95118		\$69,486.91 (general unsecured)	Circuit City Stores, Inc.	\$43,636.90 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$17,993.89 of utilities and \$,7856.12 of CAM in accordance with the Debtors' books and records.
04/30/09	12997	Amargosa Palmdale Investments LLC J Bennett Friedman Esq Friedman Law Group 1900 Avenue of the Stars Ste 1800 Los Angeles, CA 90067-4409		\$775,571.95 (general unsecured) \$29,027.78 (administrative)	Circuit City Stores Inc	\$635,169.73 (general unsecured) \$21,899.65 (administrative)	Circuit City Stores Inc.	<u>Remaining:</u> \$589,086.84 rejection damages per Debtor's books and records which agree with claimant; \$14,716.98 pre-petition rent after reduction per Debtor's books and records; \$21,899.65 of post-petition taxes ; and \$31,365.91 of prepetition taxes . <u>Removed</u> as not supported by Debtor's books and records: \$34,339.61 for pre-petition rent; 9,000.00 for attorneys' fees; \$7,128.13 of postpetition taxes; \$237.61 for pre-petition taxes; \$96,825.00 for other damages.
04/30/09	12663	Bank of America National Association Successor by Merger to LaSalle Bank National Association Attn Diane Schapiro c/o Berkadia Commercial Mortgage LLC 700 N Pearl St Ste 2200 Dallas, TX 75201	CHK, LLC c/o Augustus C. Epps, Jr., Esq. Christian & Barton, LLP 909 East Main Street, Suite 1200 Richmond, VA 23219-3095	\$1,316,782.37 (general unsecured)	Circuit City Stores Inc.	\$1,181,915.15 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$55,983.38 pre-petition rent (out of \$75,778.56 claimed); (2) \$50,333.47 rejection damages (out of \$1,212,453.44 claimed); (3) \$10,850.15 other insurance (out of \$10,850.15 claimed); (4) \$2,442.67 other damages (out of \$2,442.67 claimed). <u>Reduce by the following amounts which were amended by subsequent claims that are separately objected to:</u> (1) \$15,257.55 attorneys fees amended by claim #14346 and re-classified as administrative.
03/23/09	11929	Bank of America National Association as Successor by Merger to LaSalle Bank National Association as Trustee for the Registered Holders of CDC Commercial Mortgage Trust 2002 FX1 Commercial Mortgage Pass Through Certificates Series 2002 FX1 c/o Capmark Finance Inc Peyton Inge 700 N Pearl St Ste 2200 Dallas, TX 75201		Unliquidated but not less than \$1,097,798.93 (general unsecured)	Circuit City Stores Inc.	\$1,097,798.93 (general unsecured)	Circuit City Stores Inc.	All unliquidated amounts should be reduced to \$0 for lack of documentation and amounts.
04/30/09	12756	BB Fonds International 1 USA LP Eric Horan Pheonix Property Co 5950 Sherry Ln Ste 320 Dallas, TX 75225		\$1,067,385.77 (general unsecured)	Circuit City Stores Inc.	\$1,018,189.31 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$21,939.71 rejection damages (out of \$1,040,129.02 claimed); (2) \$13,232.00 attorneys' fees (out of \$13,232.00 claimed); (3) \$14,024.75 removal and clean-up damages (out of \$14,024.75 claimed).
06/26/09	13772	BB Fonds International 1 USA LP Jason Binford Haynes and Boone LLP 2323 Victory Ave Ste 700 Dallas, TX 75219		\$100,500.36 (administrative)	Circuit City Stores Inc.	\$97,316.51 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$3,183.85 in postpetition real estate tax (out of \$68,735.45 claimed).
04/30/09	13013	Becker Trust LLC Barry Becker 50 S Jones Blvd Ste 100 Las Vegas, NV 89107		\$700,782.94 (general unsecured)	Circuit City Stores, Inc.	\$549,304.96 (general unsecured)	Circuit City Stores, Inc.	Proposed modified claim amount is for rejection damages only. \$105,686.16 in overstated rejection damages was not supported by debtors' books and records; \$15,445.92 in original claim is for other damages and was not supported by Debtor's books and records. Other line items in original claim for pre-petition rent and November stub rent were superseded and amended by claim 13923.
04/30/09	12999	Bella Terra Associates LLC J Bennett Friedman Esq Frideman Law Group 1900 Ave of the Stars STE 1800 Los Angeles, CA 90067-4409		\$1,465,373.96 (general unsecured) \$54,927.34 (administrative)	Circuit City Stores Inc.	\$1,407,884.79 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$26,514.80 pre-petition rent; (2) \$11,494.27 pre-petition taxes; (3) \$9,000.00 attorneys fees; (4) \$10,480.00 repair expense; (5) \$54,927.34 post-petition taxes which are allowed in part on claim # 13955.

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01/30/09	9952	BFLO Waterford Associates LLC Attn James S Carr Esq Robert L LeHane Esq Kelley Drye & Warren 101 Park Ave New York, NY 10178	BFLO Waterford Associates LLC Attn Ken Labenski c o Benderson Development Company Inc 570 Delaware Ave Buffalo, NY 14202	\$2,393,924.69 (general unsecured)	Circuit City Stores, Inc.	\$1,268,919.61 (general unsecured)	Circuit City Stores, Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$1,124,005.08 rejection damages; and (2) \$1,000.00 of invalid attorneys fees. Also listed on Exhibit F Late Filed Claims.
06/18/09	13440	Bond Circuit I Delaware Business Trust Attn James S Carr Esq Robert L LeHane Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Bond Circuit I Delaware Business Trust Attn Ken Labenski c o Benderson Development Company Inc 570 Delaware Ave Buffalo, NY 14202	\$2,479,902.78 (general unsecured)	Circuit City Stores Inc.	\$1,475,481.92 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$935,347.83 rejection damages (out of \$2,391,045.28 claimed); (2) \$5,423.03 pre-petition taxes (out of \$5,423.03 claimed); (3) \$1,000.00 attorneys' fees (out of \$1,000.00 claimed); (4) \$62,650.00 clean-up and damage claim (out of \$62,650.00 claimed).
04/30/09	12765	Bond Circuit IV Delaware Business Trust Mark B Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310		Unliquidated (administrative)	Circuit City Stores Inc.	\$1,524,177.85 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$87.50 pre-petition rent (out of \$73,817.50 claimed); (2) \$65,034.20 rejection damages (out of \$1,375,738.61 claimed). Allow prepetition taxes of \$139,655.94. Disallow remaining amount of \$125,953.19 as they were amended and superceded by Claim #13171.
06/18/09	13426	Bond Circuit VI Delaware Business Trust Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178		\$2,781,854.61 (general unsecured)	Circuit City Stores Inc.	\$1,814,640.21 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$926,882.73 rejection damages (out of \$82,718,711.16 claimed); (2) \$1,000.00 attorneys' fees (out of \$1,000.00 claimed); (3) \$39,290.00 other damages (out of \$39,290.00 claimed); (4) \$41.67 miscellaneous pre-petition rent (out of \$41.67 claimed).
06/18/09	13439	Bond Circuit VI Delaware Business Trust Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178		\$81,842.29 (administrative)	Circuit City Stores Inc.	\$5,303.04 (administrative)	Circuit City Stores Inc.	The following amounts are not supported by Debtor's books and records: (1) \$76,539.25 other administrative rent (out of \$76,539.25 claimed).
01/30/09	8676	Bond Circuit VII Delaware Business Trust Attn Wayne Zarozny Vice President The Berkshire Group 1 Beacon St Ste 1500 Boston, MA 02108		\$0.00 (general unsecured) Unliquidated (secured)	Circuit City Stores Inc.	\$13,611.83 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following amount which is not supported by Debtor's books and records : \$46,618.50 pre-petition rent.
04/27/09	12493	Brighton Commercial LLC Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		\$1,014,364.97 (general unsecured)	Circuit City Stores Inc.	\$924,357.55 (general unsecured)	Circuit City Stores, Inc.	<u>Remaining:</u> \$947,884.67 of rejection damages less a credit due of \$23,527.12 for postpetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$48,609.47 of prepetition rent; \$14,578.92 of other admin rent; \$1,193.00 of attorneys' fees; \$2,098.91 late fees.
01/22/09	5097	BROADSTONE CROSSING LLC ELLJOT HOMES ATTN STEPHEN HEMINGTON 80 IRON POINT CIR STE 110 FOLSOM, CA 95630	Hefner Stark & Marois LLP Howard S Nevins Esq 2150 River Plz Dr Ste 450 Sacramento, CA 95833	\$838,761.82 (general unsecured)	Circuit City Stores West Coast, Inc.	\$813,446.73 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$25,315.09 in prepetition CAM recon according to the Debtors' books and records.
01/21/09	5060	C1 West Mason Street LLC c o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131		\$959,382.47 (general unsecured)	Circuit City Stores, Inc.	\$801,215.14 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$1,078.75 for prepetition rent and \$157,088.58 for rejection damages.
01/29/09	7933	Catellus Operating Limited Partnership Edward J Tredinnick Esq Greene Radovsky Maloney Share & Hennigh LLP Four Embarcadero Ctr Ste 4000 San Francisco, CA 94111		\$1,903,434.65 (general unsecured)	Circuit City Stores Inc.	\$1,876,130.81 (general unsecured)	Circuit City Stores, Inc.	<u>Remaining:</u> \$20,734.54 of prepetition rent; \$1,781,105.10 of rejection damages; \$74,291.17 of prepetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$2,303.84 of prepetition rent; \$25,000 of other damages.
04/22/09	12328	Catellus Operating Limited Partnership a Delaware LP Attn Edward J Tredinnick Greene Radovsky Maloney Share & Hennigh LLP Four Embarcadero Ctr 40th Fl San Francisco, CA 94111		\$5,149,326.69 (general unsecured)	Circuit City Stores, Inc.	\$3,066,976.46 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> rejection damages-Debtor and claimant's records agree. <u>Removed</u> because not supported by Debtor's books and records: \$251,727.33 for pre-petition rent; \$1,830,622.90 for other damages.
06/16/09	13708	Catellus Operating Limited Partnership a Delaware LP Attn Edward J Tredinnick Greene Radovsky Maloney Share & Hennigh LLP Four Embarcadero Ctr 40th Fl San Francisco, CA 94111		\$188,398.34 (administrative)	Circuit City Stores Inc	\$181,737.59 (administrative)	Circuit City Stores	<u>Remaining:</u> November stub rent & post-petition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$6,660.75 for post-petition taxes.

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03/17/09	11591	CC Brandywine Investors 1998 LLC c/o Capital Development Company 711 Sleater Kinney Rd SE Lacey, WA 98503		\$2,177,891.60 (general unsecured)	Circuit City Stores Inc.	\$2,053,984.35 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> rejection damages. <u>Removed</u> because not supported by Debtor's books and records: \$123,907.25 pre-petition rent.
01/30/09	9413	CC Independence LLC Attn Eric J Rietz Esq Vedder Price PC 222 N LaSalle St Ste 2600 Chicago, IL 60601		\$602,680.34 (general unsecured) \$10,540.55 (administrative)	Circuit City Stores Inc.	\$598,308.14 (general unsecured) \$10,456.98 (administrative)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$1,110.82 pre-petition rent (out of \$44,432.89 claimed); (2) \$3,261.38 pre-petition taxes (out of \$66,405.45 claimed); (3) \$83.57 post petition taxes (out of \$10,540.55 claimed).
12/17/08	1665	CC Investors 1995 3 Ronald G Cameron Administrative Trustee 1004 Commercial Ave No 353 Anacortes, WA 98221		\$2,205,157.50 (general unsecured)	Circuit City Stores, Inc.	\$387,758.80 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$1,817,739.70 for rejection damages.
01/30/09	9407	CC Lafayette LLC Attn Eric J Rietz Esq Vedder Price PC 222 N LaSalle St Ste 2600 Chicago, IL 60601		\$506,560.22 (general unsecured) \$14,231.69 (administrative)	Circuit City Stores Inc.	\$464,199.33 (general unsecured) \$6,945.16 (administrative)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$1,059.52 pre-petition rent (out of \$42,360.89 claimed); (2) \$7,286.53 post petition taxes (out of \$14,231.69 claimed).
01/30/09	9424	CC Minnetonka LLC Attn Eric J Rietz Esq Vedder Price PC 222 N LaSalle St Ste 2600 Chicago, IL 60601		\$767,167.54 (general unsecured) \$46,542.57 (administrative)	Circuit City Stores, Inc.	\$724,567.87 (general unsecured)	Circuit City Stores, Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$42,599.67 pre-petition rent (general unsecured); and (2) \$46,542.57 post-petition CAM and Taxes (administrative).
01/28/09	7165	CCMS 2005 CDI Lycoming Mall Circle Limited Partnership c/o Mindy A Mora Esq Bilzin Sumberg Baena Price & Alexrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131		\$560,167.08 (general unsecured)	Circuit City Stores, Inc.	\$433,102.67 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$16,618.25 for prepetition rent, \$92,950.16 for rejection damages, \$2,000.00 for attorney's fees, \$14,996.00 for utilities and \$500.00 for a building management fee..
04/30/09	12787	Cedar Development Ltd 7777 Glades Road, Suite 310 Boca Raton, FL 33434-6424		\$51,346.73 (administrative) \$1,057,077.87 (general unsecured)	Circuit City Stores Inc.	\$1,037,805.53 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> \$930,471.19 of rejection damages; \$107,334.34 of prepetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$19,034.96 of prepetition rent; \$44,414.91 of Nov stub rent; \$6,931.82 of postpetition taxes; \$237.38 of postpetition taxes.
02/09/10	14811	Cedar Development Ltd. Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		\$82,071.19 (administrative)	Circuit City Stores Inc.	\$31,595.75 (administrative)	Circuit City Stores Inc.	<u>Remaining:</u> \$31,595.75 of postpetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$44,414.91 Nov stub rent; \$1,012.21 of postpetition taxes; \$5,048.32 attorneys' fees.
04/30/09	12584	Centro Properties Group t a Parkway Plaza Vestal NY c/o David L Pollack Esq Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$ 13,636.31 (general unsecured)	Circuit City Stores Inc.	\$528.13 (general unsecured)	Circuit City Stores,	Reduce by \$13,108.18 for other CAM charges not supported by debtor's books and records
04/30/09	12628	Centro Properties Group ta Freshwater Stateline Plaza Enfield CT c/o David L Pollack Ballard Spahr Andrews & Ingersoll LLP 1735 Market St 51st Fl Philadelphia, PA 19103		\$818,537.72 (general unsecured)	Circuit City Stores, Inc.	\$766,788.44 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$41,552.96 in November stub rent and \$13,830.82 in postpetition taxes, and increase by \$3,634.50 in postpetition CAM reconciliation because these amounts are covered in claim 12627.
06/30/09	14346	CHK LLC Augustus C Epps Jr. Esq. Christian & Barton LLP 909 E Main st Ste 1200 Richmond, VA 23219	CHK LLC 12 Deep Well Los Altos, CA 94022	\$97,201.72 (administrative)	Circuit City Stores Inc.	\$80,397.66 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records</u> (1) \$2,071.87 post-petition taxes (out of \$37,815.31 claimed); (2) \$15,257.55 attorneys' fees (out of \$15,257.55 claimed).
12/07/10	15168	Circsan Limited Partnership Allen P Lev Esq Kin Properties Inc 185 NW Spanish River Blvd Ste 100 Boca Raton, FL 33431-4230		Unliquidated but not less than \$1,202,265.21 (general unsecured)	Circuit City Stores, Inc.	\$884,217.85 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$75,463.50 for postpetition rent; \$95,591.30 for rejection damages; \$25,167.98 for misc fees; \$121,824.58 for repairs.
01/29/09	8163	Circuit Investors No 4 Thousand Oaks Limited Partnership c/o Niclas A Ferland Esq LeClairRyan A Professional Corporation 555 Long Wharf Dr 8th Fl New Haven, CT 06511		\$709,187.54 (general unsecured)	Circuit City Stores Inc.	\$646,812.17 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$52,566.50 rejection damages (out of \$628,809.91 claimed); (2) \$9,808.87 pre-petition taxes (out of \$25,088.08 claimed).
03/13/09	11761	Circuit Realty NJ LLC Attn Kelly Serenko Dir Lease Adm Kamin Realty Company PO Box 10234 Pittsburgh, PA 15232		\$1,357,269.60 (general unsecured)	Circuit City Stores Inc.	\$1,266,444.52 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$31,775.48 pre-petition taxes (out of \$35,628.85 claimed); (2) \$1,898.63 late charges (out of \$1,898.63 claimed); (3) \$57,150.97 damages and repairs (out of \$57,150.97 claimed).

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04/07/09	12140	Cleveland Towne Center LLC Attn Nicholas W Whittenburg Miller & Martin PLLC 832 Georgia Ave Ste 1000 Chattanooga, TN 37402		\$510,015.79 (general unsecured) \$21,114.30 (administrative)	Circuit City Stores Inc.	\$496,675.53 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amount not supported by Debtor's books and records:</u> (1) \$587.11 pre-petition rent (out of \$9,048.99 claimed). Also reduce by \$12,753.15 for credit for prepetition CAM that debtor is owed by claimant. <u>Reduce by following amount superseded by claim # 13715:</u> (1) \$21,114.30 Nov stub rent. (Claim #13715 contains other line item and is separately objected to based on Debtor's books and records.)
06/19/09	13715	Cleveland Towne Center LLC Attn Nicholas W Whittenburg Miller & Martin PLLC 832 Georgia Ave Ste 1000 Chattanooga, TN 37402		\$38,533.15 (administrative)	Circuit City Stores Inc.	\$22,902.34 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$2,920.77 Nov stub rent (out of \$22,665.17 claimed); (2) \$10,598.04 other administrative rent (out of \$15,687.98 claimed). Also reduce by \$2,111.99 for credit for postpetition CAM that debtor is owed by claimant.
01/21/09	5002	CMAT 1999 C1 Grand River Avenue LLC c/o Mindy A Mora Bilzin Sumberg Baena Price & Axelrod LLP 200 S Biscayne Blvd Ste 2500 Miami, FL 33131		\$1,046,008.75 (general unsecured)	Circuit City Stores, Inc.	\$918,314.26 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$127,694.49 for rejection damages.
06/30/09	13918	Contrarian Funds LLC Attn Alisa Mumola 411 W Putnam Ave Ste 425 Greenwich, CT 06830		\$4,534.00 (administrative)	Circuit City Stores Inc.	\$2,463.00 (administrative)	Circuit City Stores Inc.	<u>Reduce by following amount not supported by Debtor's books and records:</u> (1) \$2,071.00 other administrative rent (out of \$2,071.00 claimed);
05/19/10	15035	Contrarian Funds LLC Attn Alisa Mumola 411 W Putnam Ave Ste 425 Greenwich, CT 06830	<u>Transferee:</u> Contrarian Funds, LLC 411 West Putnam Ave., Ste. 425 Greenwich, CT 06830 Attn: Alisa Mumola	\$583,914.90 (general unsecured) \$4,534.00 (priority)	Circuit City Stores Inc.	\$581,472.44 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amount not supported by Debtor's books and records:</u> (1) \$2,441.00 pre-petition CAM (out of \$2,441.00 claimed) (2) \$1.46 for a calculation error. <u>Reduce by following amounts already claimed in claim # 13918:</u> (1) \$2,071.00 other administrative rent (out of \$2,071.00 claimed); (2) \$2,463.00 post-petition taxes (out of \$2,443.00 claimed). <u>Claim #13918 separately objected to based on Debtor's books and records reduction.</u>
01/28/09	7631	Crown CCI LLC Paul S Bilely Jr Esq Williams Mullen PO Box 1320 Richmond, VA 23218- 1320		\$72,583.22 (general unsecured)	Circuit City Stores West Coast, Inc.	\$69,711.25 (general unsecured)	Circuit City Stores West Coast, Inc.	<u>Remaining:</u> Pre-petition rent & pre-petition taxes Debtor books and records show amount due per proposed modified claim column. <u>Removed</u> based on Debtor's books and records: \$2,544.91 from original pre-petition rent claim of \$29,084.73; \$327.06 for other taxes.:
06/19/09	13467	Crown CCI LLC Paul S Bilely Jr Esq Williams Mullen PO Box 1320 Richmond, VA 23218- 1320		\$68,381.33 (general unsecured)	Circuit City Stores West Coast, Inc.	\$61,926.24 (general unsecured)	Circuit City Stores West Coast, Inc.	<u>Remaining:</u> November stub rent. <u>Removed</u> as not supported by Debtor's books and records: attorneys' fees of \$6,455.09.
09/01/09	14575	Daniel G Kamin Elmwood Park LLC Attn Kelly Serenko Dir Lease Adm Kamin Realty Company PO Box 10234 Pittsburgh, PA 15232-0234	Kamin Realty Company 490 S Highland Ave Pittsburgh, PA 15206 Kamin Realty Company Attn Kelly Serenko Dir Lease Adm PO Box 10234 Pittsburgh, PA 15232	\$724,441.58 (general unsecured)	Circuit City Stores, Inc.	\$666,264.46 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$57,014.62 for prepetition taxes and \$1,162.50 for late charges.
06/08/10	15049	DeMatteo Management Inc Jennifer V Doran Esq Hinckley Allen & Snyder LLP 28 State St Boston, MA 02109-1775		\$3,181,345.66 (general unsecured)	Circuit City Stores, Inc.	\$2,617,977.77 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$4,628.73 for prepetition rent; \$220,738.77 for rejection damages; \$7,269.78 for insurance; \$330,730.61 for damages
03/03/09	11685	Desert Home Communities of Oklahoma, LLC 7911 Herschel Ave Suite No 306 La Jolla, CA 92037		\$665,254.24 (general unsecured)	Circuit City Stores Inc.	\$577,923.12 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$11,599.96 rejection damages (out of \$525,509.53 claimed); (2) \$731.16 October late fee (out of \$731.16 claimed); (3) \$75,000.00 other damages (out of \$75,000 claimed).
02/02/09	11269	Evergreen McDowell & Pebble Creek LLC c/o William Novotny Mariscal Weeks McIntyre & Friedlander PA 2901 N Central Ave Ste 200 Phoenix, AZ 85012		\$706,847.80 (general unsecured)	Circuit City Stores, Inc.	\$637,634.45 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$69,213.35 of rejection damages that do not agree with the Debtors' books and records. Also listed on Exhibit F Late Filed Claims.

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BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
04/03/09	12062	GRE Grove Street One LLC Attn Denison M Hall c/o Hall Royce LLC 40 Beach St Ste 203 Manchester, MA 01944		\$7,078.95 (administrative)	Circuit City Stores Inc.	\$662.38 (administrative)	Circuit City Stores Inc.	Remaining: Operating expenses and tax true-ups based on Debtor's books and records. Removed because not supported by Debtor's books and records: \$5,453.37 other admin rent; \$963.20 of operating expenses and tax true-ups.
01/30/09	9507	Greater Orlando Aviation Authority Roy S Kobert P A Broad & Cassel PO Box 4961 Orlando, FL 32802-4961		\$12,626.16 (administrative)	Circuit City Stores, Inc	\$9,723.96 (administrative)	Circuit City Stores, Inc	Reduce by \$2,902.20 for stub rent above what debtor's show on their books and records.
06/15/09	13378	Greenback Associates Attn Nancy Hotchkiss Trainor Fairbrook 980 Fulton Ave Sacramento, CA 95825		\$737,801.12 (general unsecured)	Circuit City Stores West Coast, Inc.	\$702,068.28 (general unsecured)	Circuit City Stores West Coast, Inc.	Remaining: rejection damages & pre-petition taxes. Removed because not supported by Debtor's books and records: \$14,944.50 pre-petition rent; \$19,750.18 other damages; \$1,038.16 pre-petition utilities.
04/08/10	15007	Greenback Associates Attn Nancy Hotchkiss Trainor Fairbrook 980 Fulton Ave Sacramento, CA 95825		\$65,610.58 (administrative)	Circuit City Stores West Coast, Inc.	\$52,220.43 (administrative)	Circuit City Stores West Coast, Inc.	Remaining: November stub rent & post-petition taxes. Removed because not supported by Debtor's books and records: \$5,288.42 post-petition attorneys' fees; \$6,256.50 post-petition taxes; \$1,845.23 post-petition utilities.
04/30/09	12759	Gri Eay Sparkleberry Square LLC Christian & Barton LLP 909 E Main St ASite 1200 Richmond, VA 23219		Unliquidated (general unsecured)	Circuit City Stores Inc.	\$570,931.90 (general unsecured)	Circuit City Stores Inc.	Remaining: \$10,029.390 prepetition rent-agrees with Debtor's books and records; \$506,067.28 rejection damages-agrees with Debtor's books and records; \$54,835.23 taxes-agrees with Debtor's books and records. Removed as not supported by Debtor's books and records: \$1,290.92 attorneys' fees.
04/02/09	11981	GVD Commercial Properties Inc Mr David Case 1915 A E Katella Ave Orange, CA 92867		\$2,565,909.97 (general unsecured)	Circuit City Stores, Inc.	\$2,348,576.01 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced as follows: Location 3122 -- \$1,186.70 of prepetition rent, \$41,352.68 of rejection damages, and \$35,000.00 of damages. Location 4115 -- \$1,466.70 of prepetition rent, \$4,621.18 of rejection damages, and \$35,000.00 of other damages. Location 4116 -- \$1,056.00 of prepetition rent, and \$35,000.00 of other damages. Location 4124 -- \$1,178.70 of prepetition rent, \$4,782.80 of rejection damages, \$21,689.20 of taxes and \$35,000.00 of other damages.
01/26/09	6261	193 SOMERVILLE LLC C/O MILSTEIN PROPERTIES CORP 335 MADISON AVENUE 15TH FL NEW YORK, NY 10017		\$103,925.14 (general unsecured)	Circuit City Stores Inc.	\$61,150.74 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$18,071.10 in sub rent (out of \$60,237.00 claimed); (2) \$24,693.29 pre-petition taxes (out of \$43,688.14 claimed).
03/31/10	14929	Inland Commercial Property Management Inc Attn Karen C Bifferato & Kelly M Conlan Connolly Bove Lodge & Hutz LLP The Nemours Bldg 1007 N Orange St PO Box 2207 Wilmington, DE 19807		Unliquidated, but not less than \$32,977.20 (administrative)	Circuit City Stores, Inc.	\$820.05 (administrative)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced as follows: Location 6703 -- \$1,476.10 of interest that is not owed. Location 3129 -- \$18,095.16 of postpetition taxes and \$12,585.89 of CAM.
04/30/09	12827	Inland Commercial Property Management Inc c o Beth Brooks Esq Inland Real Estate Corporation 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523	Connolly Bove Lodge & Hutz LLP Karen C Bifferato Esq 1007 N Orange St PO Box 2207 Wilmington, DE 19899	Unliquidated, but not less than \$1,246,735.23 (general unsecured)	Circuit City Stores, Inc.	\$1,039,017.11 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced by \$99,940.72 of prepetition rent and \$107,777.40 of rejection damages.
01/30/09	9719	Inland Traverse City LLC c o Beth Brooks Esq Inland Real Estate Group 2901 Butterfield Rd 3rd Fl Oak Brook, IL 60523	Karen C Bifferato Esq Connolly Bove Lodge & Hutz LLP 1007 N Orange St PO Box 2207 Wilmington, DE 19899-0000	Unliquidated, but not less than \$847,743.64 (general unsecured)	Circuit City Stores, Inc.	\$618,300.28 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced by \$6,987.08 for pre-petition rent and \$222,456.28 of overstated rejection damages.
12/08/10	15172	K Gam Broadway Croycroft LLC c o Sally M Darcy McEvoy Daniels & Darcy PC 4560 E Camp Lowell Dr Tucson, AZ 85712		\$162,683.71 (administrative)	Circuit City Stores, Inc	\$64,615.05 (administrative) \$82,720.36 (general unsecured)	Circuit City Stores, Inc	Reduce by \$14,705.37 for prepetition rent already claimed under claim 9184; also reduce for the following that do not agree with Debtor's books and records: \$194.94 for prepetition taxes and \$447.99 for postpetition taxes. Prepetition taxes also need to be reclassified. Claim also objected to as Reclass. Claim also objected to as late.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
04/29/09	12420	Key Bank NA as Master Servicer and ORIX Capital Markets LLC as Special Servicer Gregory A Cross Esq Venable LLP 750 E Pratt St Ste 900 Baltimore, MD 21202	NOTE: For Name of Creditor, the Creditor Wrote, "Key Bank NA as Master Servicer and ORIX Capital Markets LLC as Special Servicer on behalf of Bank of America NA successor by Merger to LaSalle Bank NA as Trustee for Registered Holders of Asset Securitization Corporation Commercial Mortgage Pass Through Certificates Series 1997 D 5"	\$976,108.09 (general unsecured)	Circuit City Stores Inc.	\$885,215.14 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$1,075.61 pre-petition rent (out of \$549,524.44 claimed); (2) \$89,052.84 rejection damages (out of \$925,295.97 claimed); (3) \$1,287.68 penalties and interest.
04/28/09	12448	La Habra Imperial LLC Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		Unliquidated (general unsecured)		\$1,294,522.98 (general unsecured)		Remaining: \$1,249,522.98 of rejection damages. Removed as not supported by Debtor's books and records: \$73,726.01 of Nov stub rent; \$12,541.28 of other admin rent; \$10,627.31 of postpetition taxes; \$9,039.21 of other damages.
01/28/09	6575	La Habra Imperial LLC Ronald K Brown Jr Law Offices of Ronald K Brown Jr APC 901 Dove St Ste 120 Newport Beach, CA 92660		\$89,617.28 (\$68,063.25 is general unsecured and \$21,554.03 is administrative)		\$7,849.93 (administrative)		Remaining: \$7,849.93 of postpetition taxes. Removed as not supported by Debtor's books and records: \$68,063.25 of other admin rent; \$13,704.10 of postpetition taxes.
04/01/09	12029	Lexington Richmond LLC Attn Harvey A Strickon Paul Hastings Janofsky & Walker LLP 75 E 55th St New York, NY 10022-3205		\$8,233,852.35 (general unsecured)	Circuit City Stores Inc.	\$2,859,375.00 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) pre-petition rent \$71,484.37 (out of \$71,484.34 claimed); (2) \$166,796.88 stub rent (out of \$166,796.88 claimed); (3) \$1,985,327.06 rejection damages; (4) \$80,935.08 taxes (out of \$229,719.04 claimed); (5) \$25,000 attorneys' fees (out of \$25,000 claimed); (6) \$2,869,150.00 unspecified damages (out of \$2,869,150.00 claimed); (7) \$27,000.00 unknown (out of \$27,000.00 claimed). All amounts except the rejection damages are separately objected to on Exhibit F as late filed.
01/13/09	5993	M & M Berman Enterprises c/o Sheila deLa Cruz & Michael P Falzone Hirschler Fleischer PC PO Box 500 Richmond, VA 23218-0500		\$3,097,374.00 (general unsecured)	Circuit City Stores, Inc.	\$517,950.94 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced by \$2,579,423.06 of overstated rejection damages.
01/13/09	5992	M&M Berman Enterprises Wayne R Terry Hemar Roussio & Heald LLP 15910 Ventura Blvd 12th Fl Encino, CA 90210		\$1,919,500.00 (general unsecured)	Circuit City Stores, Inc.	\$359,773.08 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced by \$1,559,726.92 of overstated rejection damages.
11/22/10	15139	Madison Waldorf LLC c/o Liquidity Solutions Inc One University Plz Ste 312 Hackensack, NJ 07601		\$498,769.57 (general unsecured)	Circuit City Stores, Inc.	\$454,324.96 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books & records: \$13,796.83 for prepetition rent; \$30,647.77 for prepetition taxes.
01/02/09	2411	Manco Abbott OEA INC Benjamin Nurse 851 Munras Ave Monterey, CA 93940		\$1,743.92 (general unsecured)	Circuit City Stores Inc.	\$1,220.74 (general unsecured)	Circuit City Stores Inc.	Reduce by following amount superseded by later claim#12420: \$523.18 pre-petition rent (out of \$523.18 claimed)
01/22/09	4891	McAlister Square Partners Ltd a Texas limited partnership Attn Joseph A Friedman Kane Russell Coleman & Logan PC 3700 Thanksgiving Tower 1601 Elm St Dallas, TX 75201		\$574,684.88 (general unsecured)	Circuit City Stores Inc.	\$479,081.83 (general unsecured)	Circuit City Stores Inc.	Reduce by following amounts not supported by Debtor's books and records: (1) \$55,299.05 pre-petition rent (out of \$62,621.05 claimed); (2) \$40,304.00 other damages-"make ready cost" (out of \$40,304.00 claimed).
04/10/09	12248	Meacham Business Center LLC David Aufrecht 65 E Wacker Pl No 2300 Chicago, IL 60601	Finch & Barry Realty LLC 1305 Wiley Rd Ste 106 Schaumburg, IL 60173	\$125,034.61 (general unsecured)	Circuit City Stores, Inc.	\$81,424.12 (general unsecured)	Circuit City Stores, Inc.	Pursuant to the Debtors' books and records, the claim should be reduced by \$171.09 of late fees and \$43,439.40 of other damages that are not owed.
12/08/10	15171	Milford Crossing LLC c/o Julie A Manning Shipman & Goodwin LLP One Constitution Plz Hartford, CT 06103-1919		Unliquidated but not less than \$1,938,085.13 (general unsecured)	Circuit City Stores, Inc.	\$1,647,867.29 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$290,217.84 for rejection damages above what Debtor shows on books & records. Claim also objected to as late.
04/29/08	12418	New River Properties LLC Augustus C Epps Jr Esq Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		\$364,286.00 (general unsecured)	Circuit City Stores Inc.	\$319,898.88 (general unsecured)	Circuit City Stores Inc.	Remaining: \$6,924.38 of prepetition rent; \$289,536.28 of rejection damages; \$23,438.22 of prepetition taxes. Removed as not supported by Debtor's books and records: \$3,863.44 pre-petition rent; \$4,923.08 pre-petition taxes; \$1,800.22 attorneys' fees; \$33,800.38 rejection damages.

In re Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
01/27/09	5958	Parkway Center East LLC c/o Daniel M Anderson Esq Schottenstein Zox & Dunn Co LPA 250 West St Columbus, OH 43215		\$487,190.06 (general unsecured)	Circuit City Stores Inc.	\$470,963.88 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amount not supported by Debtor's books and records:</u> (1) \$16,226.18 rejection damages (out of \$487,190.06 claimed).
03/27/09	12121	Rancon Realty Fund IV Ronald K Brown Jr Law Offices of Ronald K Brown Jr APC 901 Dove St Ste 120 Newport Beach, CA 92660-3018		\$1,112,594.70 (general unsecured)	Circuit City Stores West Coast, Inc.	\$1,056,861.36 (general unsecured)	Circuit City Stores West Coast, Inc.	The modified claim represents the unsecured portion of 12121 as reduced by Debtor's books and records. (\$19,973.60 pre-petition rent reduced to \$17,976.24; \$1,020,112.61 rejection damages which agreed with Debtor's books and records; \$18,772.51 for pre-petition taxes which agreed with Debtor's books and records); Reduced by \$39,947.20 of Nov stub rent, \$13,106.65 of post-petition taxes, and \$682.13 for CAM which was not supported by Debtor's books and records.
06/15/09	13367	Rancon Realty Fund IV Ronald K Brown Jr Law Offices of Ronald K Brown Jr APC 901 Dove St Ste 120 Newport Beach, CA 92660-3018		\$104,087.36 (administrative)	Circuit City Stores West Coast, Inc.	\$13,106.65 (administrative)	Circuit City Stores West Coast, Inc.	<u>Remaining:</u> \$13,106.65 for post-petition taxes. <u>Removed:</u> \$39,947.20 of Nov stub rent which was paid; \$4,408.70 of \$17,515.20 original amount for post-petition taxes; \$27,852.30 for other damages; \$18,772.51 of pre-petition taxes covered by claim 12121.
01/30/09	8749	RD Bloomfield Associates Limited Partnership Greenberg Traurig LLP 200 Park Ave New York, NY 10166		Unliquidated (administrative and general unsecured)	Circuit City Stores Inc.	\$1,196,610.24 (general unsecured)		<u>Remaining:</u> \$1,196,610.24 of rejection damages. <u>Removed:</u> as not supported by Debtor's books and records: \$13,383.36 of prepetition rent; \$25,156.76 of Nov stub rent; \$21,212.82 of other admin rent; \$144,387.67 of rejection damages.
04/29/09	12404	Redtree Properties LP PO BOX 1041 Santa Cruz, CA 95061		\$907,888.21 (general unsecured)	Circuit City Stores West Coast, Inc.	\$862,293.98 (general unsecured)	Circuit City Stores West Coast, Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$1,489.69 pre-petition rent (out of \$14,896.91 claimed); (2) \$43,938.70 rejection damages (out of \$870,935.20 claimed); (3) \$165.84 pre-petition taxes (out of \$22,056.10 claimed).
01/02/09	3541	Schiffman Circuit Props Matthew W Grimschaw Rutan & Tucker LLP 611 Anton Blvd Ste 1400 Costa Mesa, CA 92626		\$52,330.43 (general unsecured) \$10,306.70 (administrative)	Circuit City Stores West Coast, Inc.	\$51,979.58 (general unsecured) \$10,299.70 (administrative)	Circuit City Stores West Coast, Inc.	<u>Remaining:</u> \$3,168.48 pre-petition rent reduced from \$3,520.33 per Debtor's books and records; \$8,272.91 pre-petition taxes; \$40,538.19 for percentage rent. <u>Removed:</u> \$351.85 from original amount of \$3,520.33 for pre-petition rent; \$6.00 returned check fee.
01/23/09	10226	SPARKS GALLERIA INVESTORS LLC 2222 ARLINGTON AVE BIRMINGHAM, AL 35205	SPARKS GALLERIA INVESTORS LLC c o John F Murtha Esq Woodburn and Wedge 6100 Neil Rd Ste 500 Reno, NV 89511-1149 Sparks Galleria Investors LLC 5470 Reno Corporate Dr Reno, NV 89511	\$495,191.39 (general unsecured)	Circuit City Stores West Coast, Inc.	\$410,467.65 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$84,723.74 in rejection damages according to the Debtors' books and records.
05/06/09	12855	Starpoint Properties LLC Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		Unliquidated (general unsecured)	Circuit City Stores Inc.	\$995,067.89 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> \$18,314.13 of prepetition rent; \$976,753.76 of rejection damages. <u>Removed:</u> as not supported by Debtor's books and records: \$42,732.98 of Nov stub rent; \$4,253.14 attorneys' fees.
06/30/09	14343	Starpoint Properties LLC Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		\$150,067.91 (administrative)	Circuit City Stores Inc.	\$28,105.57 (administrative)	Circuit City Stores Inc.	<u>Remaining:</u> \$28,105.57 of post-petition taxes. <u>Removed:</u> as not supported by Debtor's books and records: \$40,709.20 of Nov stub rent; \$4,253.14 attorneys' fees; \$77,000.00 of damages.
04/28/09	12452	THF St Clairsville Development LP 2127 Innerbelt Business Center Dr Ste 200 St Louis, MO 63114		\$478,043.34 (general unsecured)	Circuit City Stores, Inc.	\$462,403.51 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$15,639.83 in rejection damages according to the Debtors' books and records.
04/30/09	12808	Torrington Triplets LLC Attn Gerald Morganstern Hofheimer Gartlir & Gross LLP 530 5th Ave 9th Fl New York, NY 10036-5115		\$669,386.84 (general unsecured) \$47,328.38 (administrative)	Circuit City Stores Inc.	\$651,268.19 (general unsecured) \$24,315.69 (administrative)	Circuit City Stores Inc.	<u>Reduce general unsecured by following amounts not supported by Debtor's books and records:</u> (1) \$18,118.65 rejection damages (out of \$658,965.83 claimed). <u>Reduce administrative by following amounts not supported by Debtor's books and records:</u> (1) \$16,802.95 post-petition property taxes (out of \$16,802.95 claimed); (2) \$6,115.74 post-petition "Plaza tax" (out of \$6,115.74 claimed); (3) \$94.00 sewer fee (out of \$94.00 claimed).

In re Circuit City Stores, Inc., et al.
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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
06/24/09	13753	Tourboulain Corporation Clifford A Katz Esq Platzer Swergold Karlin Levine Goldberg & Jaslow LLP 1065 Avenue of the Americas 18th Fl New York, NY 10018		\$139,628.65 (administrative)	Circuit City Stores Inc.	\$11,409.86 (administrative)		<u>Remaining:</u> \$11,409.86 of postpetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$128,218.79 of postpetition taxes.
06/17/09	13401	Triangle Equities Junction LLC Mark D Taylor Esq Kilpatrick Stockton LLP 607 14th St NW Ste 900 Washington, DC 20005-2018		\$3,512,665.36 (general unsecured)	Circuit City Stores Inc.	\$2,118,345.47 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) attorneys' fees of \$43,495.98 included in mechanic's lien claim; (2) \$183,601.88 broker's fees which were included in the mechanic's lien claim based on section 23.08 which provides that such fees are for landlord's account; (3) \$491,230.07 of mechanics' liens for which additional information is required (4) \$121,490.01 of rejection damages not supported by the debtors' books and records.
04/30/09	12786	Uncommon Ltd 7777 Glades Road, Suite 310 Boca Raton, FL 33434-4150		\$79,090.84 (administrative) \$1,462,301.14 (general unsecured)	Circuit City Stores Inc.	\$1,430,188.37 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> \$1,359,945.55 of rejection damages; \$70,242.82 of prepetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$31,951.75 of prepetition rent; \$74,554.09 of Nov stub rent; \$161.02 of prepetition taxes; \$4,536.75 postpetition taxes.
02/09/10	14812	Uncommon Ltd Christian & Barton LLP 909 E Main St ASte 1200 Richmond, VA 23219		\$113,176.89 (administrative)	Circuit City Stores Inc.	\$22,490.46 (administrative)	Circuit City Stores Inc.	<u>Remaining:</u> \$22,490.46 of postpetition taxes. <u>Removed</u> as not supported by Debtor's books and records: \$11,347.94 of postpetition taxes; \$74,554.09 Nov stub rent; \$4,784.40 attorneys' fees.
04/28/09	12461	United States Debt Recovery V LP 940 Southwood Bl Ste 101 Incline Village, NV 89451	1251 Fourth Street Investors LLC and Beverly Gemini Investments LLC Lori E Eropkin Esq SBN 253048 Levinson Arshonsky & Kurtz LLP 15303 Ventura Blvd Ste 1650 Sherman Oaks, CA 91403	\$2,468,704.69 (general unsecured)	Circuit City Stores, Inc.	\$2,242,551.26 (general unsecured)	Circuit City Stores, Inc.	<u>Remaining:</u> \$2,189,685.87 rejection damages per Debtor's books and records; pre-petition taxes of \$30,833.77; and pre-petition rent of \$22,031.62 per Debtor's books and records. <u>Removed:</u> \$460.00 attorneys' fees not supported by Debtor's books and records; \$1,868.52 from pre-petition rent claim of \$23,900.14 based on Debtor's books and records; \$4,905.37 in post-petition taxes; \$218,919.54 in overstated rejection damages.
06/30/09	13731	United States Debt Recovery IV LLC 940 Southwood Bl Ste 101 Incline Village, NV 89451	1251 Fourth Street Investors LLC and Beverly Gemini Investments LLC Lori E Eropkin Esq SBN 253048 Levinson Arshonsky & Kurtz LLP 15303 Ventura Blvd Ste 1650 Sherman Oaks, CA 91403	\$114,633.82 (administrative)	Circuit City Stores West Coast, Inc.	\$55,792.75 (administrative)	Circuit City Stores West Coast, Inc.	<u>Remaining:</u> November stub rent & post-petition taxes. <u>Removed</u> because not supported by Debtor's books and records: \$23,637.65 attorneys fees; \$8,886.19 other damages; \$26,342.23 post-petition taxes.
10/18/10	15110	United States Debt Recovery V LP 940 Southwood Blvd, Suite 101 Incline Village, NV 89451		\$996,033.35 (general unsecured)	Circuit City Stores, Inc.	\$975,779.06 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books & records: \$4,438.02 for prepetition rent; \$15,816.27 for attorney & trustee fees; \$895.00 for damages & repairs.
10/04/10	15098	United States Debt Recovery V LP Assignee of 1251 Fourth Street Investors LLC and Beverly Gemini Investments LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$2,528,728.38 (general unsecured)	Circuit City Stores, Inc.	\$2,243,011.26 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$2,159.39 for prepetition rent; \$278,652.36 for rejection damages; \$4,905.37 for prepetition taxes.
10/08/10	15101	United States Debt Recovery V LP Assignee of 1251 Fourth Street Investors LLC and Beverly Gemini Investments LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$117,300.50 (administrative)	Circuit City Stores, Inc.	\$55,792.75 (administrative)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$5,558.31 for stub rent; \$23,637.65 for attorneys fees; \$8,871.19 for misc damages; \$23,440.60 for postpetition taxes.
10/18/10	15115	United States Debt Recovery V LP Assignee of CC Properties LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$880,847.31 (general unsecured)	Circuit City Stores, Inc.	\$843,782.11 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books & records: \$1,123.80 for prepetition rent; \$20,125.13 for rejection damages; \$15,816.27 for misc fees.
10/18/10	15113	United States Debt Recovery V LP Assignee of CC Properties LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$415,069.08 (general unsecured)	Circuit City Stores, Inc.	\$364,176.60 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books & records: \$6,226.25 for prepetition rent; \$6,609.80 for prepetition taxes; \$50,892.48 for misc fees.

In re Circuit City Stores, Inc., et al.
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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		Comments
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	
10/18/10	15116	United States Debt Recovery V LP Assignee of CC Properties LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$815,185.77 (general unsecured)	Circuit City Stores, Inc.	\$574,537.78 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books & records: \$2,722.25 for prepetition rent; \$16,256.27 for attorney & trustee fees & env costs; \$102,864.56 for damages & repairs.
10/18/10	15117	United States Debt Recovery V LP Assignee of CC Properties LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$1,094,104.39 (general unsecured)	Circuit City Stores, Inc.	\$1,042,170.82 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$51,933.57 in misc fees (attorney's, trustee, late, etc) that do not agree with debtor's books records.
10/18/10	15108	United States Debt Recovery V LP Assignee of Faber Brothers Inc United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$118,379.99 (administrative)	Circuit City Stores, Inc.	\$96,352.97 (administrative)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$333.90 for stub rent; \$19,908.35 for attorney's fees; \$371.35 for postpetition taxes; \$1,413.42 for postpetition CAM recon.
10/18/10	15109	United States Debt Recovery V LP Assignee of Faber Brothers Inc United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$2,639,429.40 (general unsecured)	Circuit City Stores, Inc.	\$2,568,173.21 (general unsecured)	Circuit City Stores, Inc.	Reduce by the following that do not agree with debtor's books records: \$412.47 for prepetition rent; \$115,603.97 for rejection damages; \$707.33 for prepetition taxes; \$6,499.42 for prepetition CAM recon; \$2033.00 for sign removal.
10/18/10	15111	United States Debt Recovery V LP Assignee of FRO LLC IX United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$951,184.04 (general unsecured)	Circuit City Stores, Inc.	\$858,034.99 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$93,149.07 for attorney fees that do not agree with debtor's books & records.
08/09/10	15073	United States Debt Recovery V LP Assignee of Hoprock Limonite LLC United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$173,141.91 (priority) \$831,827.33 (general unsecured)	Circuit City Stores, Inc.	\$26,987.26 (priority) \$743,393.32 (general unsecured)	Circuit City Stores, Inc.	Reduce the priority portion by the following that do not agree with debtor's books records: \$128,331.95 for admin rent; \$17,822.70 for postpetition taxes. Reduce the unsecured portion by the following that do not agree with debtor's books records: \$5,007.53 for prepetition rent; \$55,282.45 for rejection damages; \$28,144.03 for prepetition taxes.
08/09/10	15072	United States Debt Recovery V LP Assignee of Rancon Realty Fund IV United States Debt Recovery V LP 940 Southwood Blvd Ste 101 Incline Village, NV 89451		\$1,112,169.01 (general unsecured)	Circuit City Stores West Coast, Inc.	\$1,038,088.85 (general unsecured)	Circuit City Stores West Coast, Inc.	Reduce by \$74,080.16 for rejection damages over amount shown on debtor's books & records.
01/29/09	7930	Urbanal Oakland II LLC c o I Bruce Speiser Pircher Nichols & Meeks 1925 Century Park E 17th Fl Los Angeles, CA 90067	Urban Retail Properties LLC Attn Mr Miles McFee 412 W 14 Mile Rd Troy, MI 48083	\$773,586.02 (general unsecured)	Circuit City Stores, Inc.	\$732,952.39 (general unsecured)	Circuit City Stores, Inc.	According to the debtor's books and records, the claim is reduced by \$40,633.63 for prepetition rent.
06/30/09	14220	Van Ness Post Center LLC 720 Market St Ste 500 San Francisco, CA 94102		\$271,543.97 (administrative)	Circuit City Stores, Inc.	\$73,203.26 (administrative) \$44,773.08 (general unsecured)	Circuit City Stores, Inc.	Following amounts not supported by Debtor's books and records: \$112,469.52 other admin rent; \$7,288.42 of \$19,904.06 for post-petition taxes; \$1,718.76 for other damages; \$30,755.70 of \$32,625.54 for post-petition CAM; \$1,335.23 for post-petition sewer.
01/30/09	8496	VORNADO GUN HILL ROAD LLC ATTN MEI CHENG C O VORNADO REALTY TRUST 210 RTE 4 E PARAMUS, NJ 07652		\$2,803,196.47 (general unsecured)	Circuit City Stores, Inc.	\$2,004,266.59 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$798,929.88 in rejection damages according to the Debtors' books and records.
06/29/09	13970	VORNADO GUN HILL ROAD LLC ATTN MEI CHENG C O VORNADO REALTY TRUST 210 RTE 4 E PARAMUS, NJ 07652		\$57,318.70 (administrative)	Circuit City Stores, Inc.	\$37,394.06 (administrative)	Circuit City Stores, Inc.	Reduce by \$12,650.16 in administrative rent, \$4,657.45 in postpetition taxes and \$2,617.03 in CAM recon '08 according to the Debtors' books and records.
04/30/09	12481	Walton Whitney Investors V LLC Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Walton Whitney Investors V LLC Attn Elizabeth Kelley The Mall at Whitney Field Management Office 100 Commercial Rd Leominster, MA 01453 Walton Whitney Investors V LLC Attn Howard Brody 900 N Michigan Ave Ste 1900 Chicago, IL 60611	\$853,455.70 (general unsecured)	Circuit City Stores, Inc.	\$700,236.07 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$.07 in prepetition rent, \$140,982.91 in rejection damages, \$791.63 in prepetition taxes, \$3,800 in attorney fees, \$3,000 in repairs/damages and \$4,645.02 in prepetition CAM recon according to the Debtors' books and records.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

BOOKS AND RECORDS CLAIMS TO BE REDUCED						MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Proposed Modified Claim	Debtor	Comments
06/18/09	13424	Walton Whitney Investors V LLC Attn James S Carr Esq & Robert L LeHane Esq Kelley Drye & Warren LLP 101 Park Ave New York, NY 10178	Elizabeth Kelley Walton Whitney Investors V LLC The Mall at Whitney Field Management Office 100 Commercial Rd Leominster, MA 01453	\$48,191.36 (administrative)	Circuit City Stores, Inc.	\$4,812.28 (administrative)	Circuit City Stores, Inc.	Reduce by \$38,353.52 in November stub rent, \$4,445.89 in postpetition taxes and \$597.67 in postpetition CAM recon according to the Debtors' books and records.
03/10/09	11791	Watercress Associates LP LLP dba Pearlridge Center Attn Lawrence A Diamant Esq Levene Neale Bender Rankin & Brill LLP 10250 Constellation Blvd Ste 1700 Los Angeles, CA 90067		\$58,900.99 (administrative) \$1,161,127.98 (general unsecured)	Circuit City Stores Inc.	\$1,106,484.16 (general unsecured)	Circuit City Stores Inc.	<u>Remaining:</u> \$1,106,484.16 of rejection damages. <u>Removed</u> as not supported by Debtor's books and records: \$19,133.16 of prepetition rent; \$58,900.99 of admin amounts (covered on claim 11820).
03/10/09	11820	Watercress Associates LP LLP dba Pearlridge Center Attn Lawrence A Diamant Esq Levene Neale Bender Rankin & Brill LLP 10250 Constellation Blvd Ste 1700 Los Angeles, CA 90067		\$58,900.99 (priority)	Circuit City Stores Inc.	\$47,586.21 (administrative)	Circuit City Stores Inc.	<u>Remaining:</u> \$50,152.20 of Nov stub rent, offset by payment of \$2,565.99. <u>Removed</u> as not supported by Debtor's books and records: \$10,383.37 of postpetition taxes; \$30.00 of employee parking violations; \$1.41 of GET recovery.
01/30/09	8718	WEC 96D Laguna Investment Trust Attn Wayne Zarozny, Vice President The Berkshire Group 1Beacon St Ste 1500 Boston, MA 02108		\$149,719.68 (general unsecured)	Circuit City Stores Inc.	\$40,559.48 (general unsecured)	Circuit City Stores Inc.	Reduce by the following amounts not supported by debtors books and records: Prepetition rent (\$93,182.22) and \$15,977.98 of other taxes.
01/30/09	9444	Wells Fargo Bank NA successor by merger to Wells Fargo Bank Minnesota NA fka Norwest Bank Minnesota NA as Trustee Peyton Inge c o Capmark Finance Inc 700 N Pearl St Ste 2200 Dallas, TX 75201		\$497,646.16 (general unsecured)	Circuit City Stores Inc.	\$35,727.91 (general unsecured)	Circuit City Stores Inc.	<u>Reduce by following amounts not supported by Debtor's books and records:</u> (1) \$461,918.25 in rejection damages (out of \$497,646.16 claimed)
02/09/11	15213	Westlake Limited Partnership Williams Mullen P. O. Box 1320 Richmond, VA 23218-1320		\$86,860.51 (general unsecured)	Circuit City Stores, Inc.	\$45,973.97 (general unsecured)	Circuit City Stores, Inc.	Reduce by \$36,836.03 for attorney fees not allowed and \$4,050.51 for CAM.
03/31/09	12096	William A Broscious Esq Attn Kelly Srenko Dir Lease Adm Kamin Realty Company PO Box 10234 Pittsburgh, PA 15232		\$972,886.51 (general unsecured)	Circuit City Stores Inc.	\$869,097.00 (general unsecured)	Circuit City Stores Inc.	Reduce by the following amounts which are not supported by Debtor's books and records: (1) \$57,141.70 prepetition rent (out of \$75,686.20 claimed); (2) \$19,186.42 other damages (out of \$19,186.42 claimed); (3) \$22,461.39 pre-petition taxes (out of \$22,461.39 claimed); (4) \$5,000.00 attorneys fees (out of \$5,000.00 claimed).
04/30/09	13171	Wilmington Trust Company Wilmington Trust Company Rodney Square North J 100 North Market Street Wilmington, DE 19890 Attn: David Vanaskey	Mark B. Conlan, Esq. Shepard A. Federgreen, Esq. GIBBONS P.C. One Gateway Center Newark, NJ 07102-5310 Craig M. Palik, Esq. (Va. Bar No. 45728) McNAMEE HOSEA 6411 Ivy Lane, Suite 200 Greenbelt, MD 20770	\$125,953.19 (administrative)	Circuit City Stores Inc.	\$54,285.86 (administrative)	Circuit City Stores Inc.	Claim #13171 is actually a motion for allowance of administrative claim filed 04/30/09, docket #3229. The reduced figure represents the agreed upon amount for post-petition taxes per a settlement agreement entered into between Debtor and claimant resolving that motion. The hearing was taken off-calendar on 08/27/09, docket entry 4649; docket shows "Hearing held. RESOLVED".